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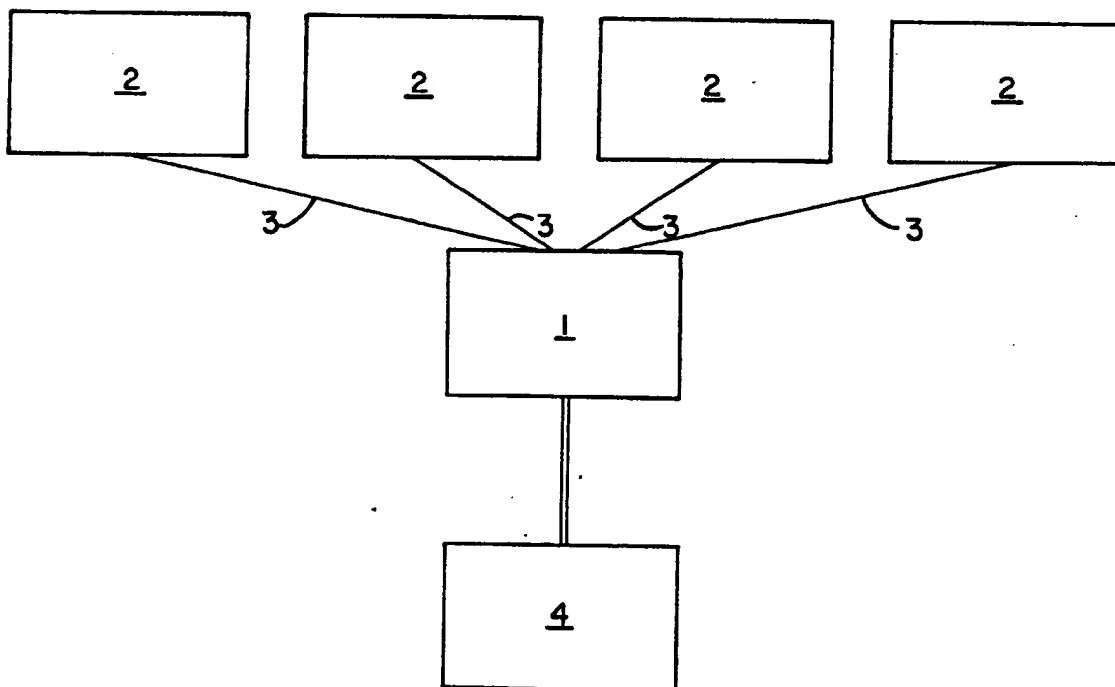
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G4A AUX
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(56) Documents cited
US 4567359 A

(58) Field of search
UK CL (Edition K) G4A AUX
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(54) Data processing system

(57) A data processing system comprises input terminals 2 each located in a store, a central computer installation 1, and a terminal 4 at an export desk at a port or airport. The input terminals 2 generate multi-part documents and transmit data to the central computer installation 1, and a customer purchasing goods for export can present an authenticated part of the multi-part form at the export desk and obtain a refund of tax before leaving the country, the central computer generating the necessary records and recording the location of all relevant documents for audit.

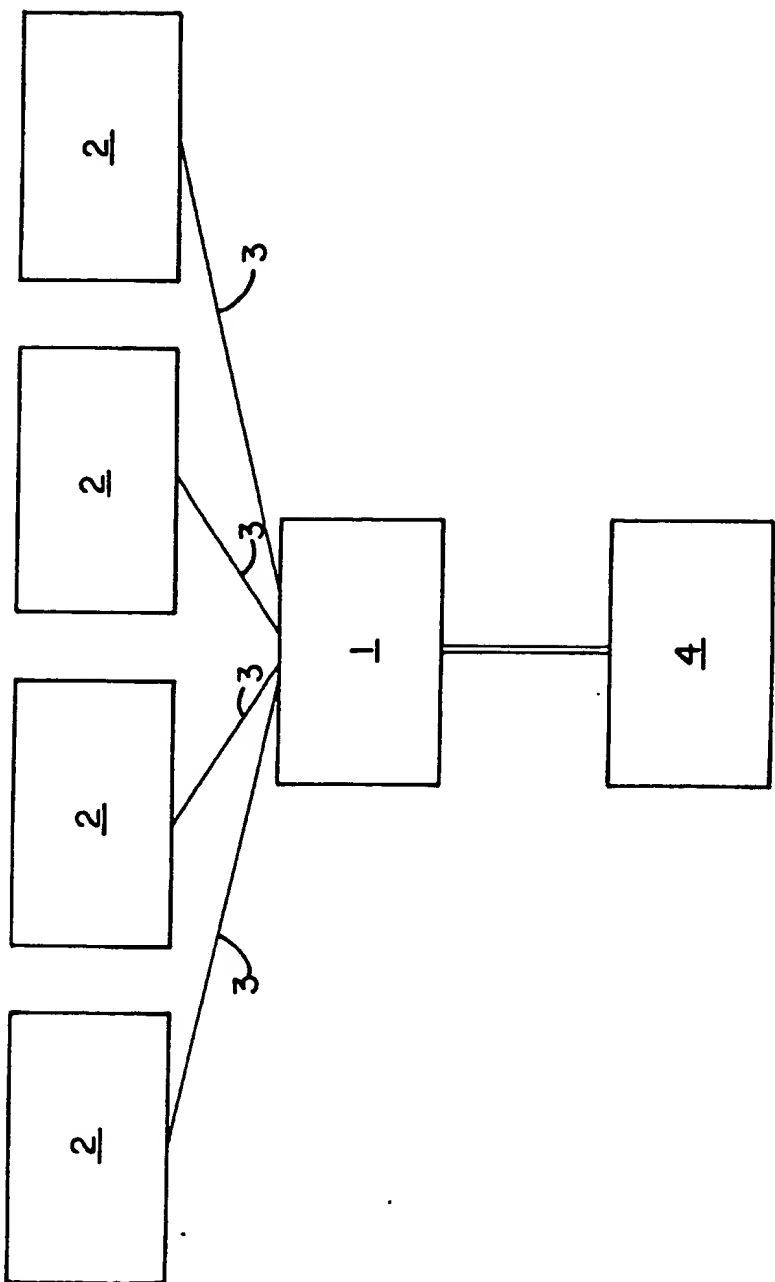


At least one drawing originally filed was informal and the print reproduced here is taken from a later filed formal copy.

This print takes account of replacement documents submitted after the date of filing to enable the application to comply with the formal requirements of the Patents Rules 1990.

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DATA PROCESSING SYSTEM

5 The invention relates to a data processing
system for processing data relating to commercial
transactions, and in particular to a system of this kind
for processing data relating to taxable sales to
overseas customers in circumstances in which the
customer will generally wish to reclaim the tax paid.
In such cases the tax authorities require not only that
very detailed documentation be maintained, but that the
systems employed should be such that the documents relat-
10 ing to any specified transaction must be readily
identified and located.

15 It will generally be convenient for the customer
if the work of handling the tax claim and maintaining
the necessary records can be delegated to an
organisation set up for the purpose, so that all the cus-
tomer has to do is to produce the necessary
documentation, duly certified by the tax authorities, at
a desk at the airport or other point of departure, and

obtain his tax refund. In some cases it may be desirable, or even necessary to comply with legal requirements, that in order to be qualified to account for the tax, and subsequently be entitled to claim the tax refund, the organisation should be the legal owner
5 of the goods. For this purpose a double sale must take place, the goods being first sold to the organisation, and then by the organisation to the customer.

It will be apparent that an elaborate data
10 processing system will be required to carry out the accounting procedures to control these operations, to ensure that tax is refunded only when the essential requirements have been met, and to generate and make accessible all the records necessary to satisfy the tax
15 authorities, and in a form acceptable to them.

The present invention, which is defined in the appended claims, provides a novel data processing system, comprising input terminals located in the stores where purchases are to be made, a central processing
20 installation to which the data are transmitted from the input terminals, and at least one terminal connected to the central processing installation and located at the port or airport serving the area and at which the customer can present his documentation and obtain his
25 tax refund before leaving the country.

The invention will now be described with reference to the accompanying drawing, which shows, in a simplified schematic form, the general organisation of a system according to the present invention.

Referring now to this drawing, the system comprises a central computer installation 1 which receives and processes data relating to transactions carried out within the system. Data terminals 2 are
5 located in each of the participating stores, and are arranged to communicate with the central installation 1 by communication links 3. These links may comprise dedicated lines, or use may be made of the lines of the public telephone system during off-peak hours.
10 Alternatively the link may comprise means whereby a terminal may transmit its data to the central installation by recording it on magnetic tape or disk, which is then physically conveyed to the central installation.

15 A further terminal, 4, is provided at an export desk at the port or airport serving the region, and at which a customer desiring a tax refund can present the necessary documentation to support his claim.

20 The customer using the system will visit the store, select the goods which he requires and pay for them, this transaction being carried out on behalf of the tax-accountable organisation, which thereby acquires ownership of the goods. At each purchase he will be given a receipt for the payment, which may be a slip
25 issued by a cash register, but more conveniently will comprise an entry on a delivery docket issued to him before he makes his first purchase.

When he has completed all the purchases he requires to make on that occasion he takes the receipts
30 or the delivery dockets to an export desk in the store

at which is situated on of the data terminals 2 of the system of the present invention. The details are then entered into the terminal for transmission to the central computer installation. In the case of a large
5 store this may be done immediately on-line, but more usually the data for each working day will be stored within the computer or on some suitable medium, for example on a magnetic diskette, and transmitted later during off-peak hours, or a diskette bearing the data
10 may be transferred to the central installation and the data on it be read into the central computer.

In formulating the data for transmission the terminal will add a serial number identifying each receipt or delivery docket, and also an identification
15 of the store from which the data originate. At the terminal, which preferably incorporates an on-line printer, a multi-part form is issued which inter alia constitutes an invoice from the customer to the tax-accountable organisation in respect of the
20 purchases, at which point he becomes their owner. One part of this form is retained by the customer for his personal record, and another part is taken by him to be presented to the Customs authorities at his point of departure, where it will be stamped by them as evidence
25 that the goods have left the country and that therefore the tax paid may legitimately be reclaimed. The remaining parts are required for accounting and audit purposes.

When the data is received for processing at the
30 central computer installation there is added to each record a master control number which identifies each

individual delivery docket or receipt, and also a location number which corresponds to the location at which one of the parts of the multi-part form is stored, the existence of this number in the record confirming
5 that the form has been issued. These numbers make it possible for the documentation of each individual transaction to be located and inspected, in accordance with the requirements of the tax authorities.

In due course, when the customer leaves the
10 country and wishes to reclaim the tax he has paid, he presents the copy of the multi-part form designated for that purpose to the Customs officer at his port or airport of departure, and it is duly stamped by the Customs officer to certify that he is satisfied that the
15 goods are being exported. The stamped form is then presented at the desk of the tax-accountable organisation and the tax is refunded to him, the transaction being checked on the terminal situated there, and an entry being made in the computer record to
20 indicate the date on which the transaction was completed.

Finally, the stamped form is indexed and stored for production to the tax authorities whenever they may so require. For this purpose the stamped form may be
25 put into storage either adjacent to, or in substitution for, the previously stored unstamped part, in which case the previously assigned location number enables it to be retrieved when required for audit purposes, or the desk terminal may assign a fresh serial number which is
30 entered into the computer record and may be stamped on the form, and the form is filed under this number for retrieval.

5 The computer of the central computer
installation is programmed to generate from the recorded
data at monthly, quarterly, or other appropriate
intervals, tax returns, returns of transactions which
have passed the time limit for tax recovery, and such
other returns and statistical information as may be
required.

CLAIMS:

1. Data processing system comprising a plurality of input terminals each located in a store for recording transactions comprising sales to a customer, a central
5 computer installation serving a plurality of stores, and a terminal at an export desk at a port or airport serving the region where the system is situated, means associated with each input terminal for generating and issuing multi-part documents recording details of sales
10 transactions including tax payable thereon and for transmitting data relating to such transactions to the central computer installation, and a communications link between the export desk terminal and the central computer installation.
- 15 2. Data processing system according to Claim 1 in which the input terminals are arranged to record and to transmit to the central computer installation, for each transaction, a first set of data relating to a sale by the store to a tax-accountable organisation, and, for
20 each transaction, or each set of transactions by the same customer, a second set of data relating to a sale by the tax-accountable organisation to the customer, the central computer installation maintaining a record for each transaction.
- 25 3. Data processing system according to Claim 2 in which each record maintained by the central computer installation includes a location number identifying the location at which a first part of the multi-part document recording each transaction or set of

transactions is stored, and, where applicable, a further number identifying the location at which is stored a second part of the multi-part document recording the transaction or set of transactions and bearing evidence
5 that the goods the subject-matter of the transaction or set of transactions have been exported and that tax is therefore properly reclaimable thereon.

4. Data processing system according to any preceding claim including storage means associated with
10 the central computer installation and arranged for the storage of parts of the multi-part forms in serial order, and in which the central computer installation includes means for allocating serial numbers to the parts of the multi-part forms to determine their storage
15 locations.

5. Data processing system according to any preceding claim in which the input terminals each include an on-line printer arranged to print out the multi-part documents for issue to the customer.

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Patents Act 1977
Examiner's report to the Comptroller under
Section 17 (The Search Report)

Application number
 9027931.6

Relevant Technical fields

(i) UK Cl (Edition)
 K G4A (AUX)

(ii) Int Cl (Edition 5)
 G06F

Databases (see over)

(i) UK Patent Office

(ii)

Search Examiner

M J Davis

Date of Search

30 April 1991

Documents considered relevant following a search in respect of claims

1-5

Category (see over)	Identity of document and relevant passages	Relevant to claim(s)
A	US 4567359 (Lockwood) See example abstract	1 at least

SF2(p)

Category	Identity of document and relevant passages	Relevant to claim(s)

Categories of documents

X: Document indicating lack of novelty or of inventive step.

Y: Document indicating lack of inventive step if combined with one or more other documents of the same category.

A: Document indicating technological background and/or state of the art.

P: Document published on or after the declared priority date but before the filing date of the present application.

E: Patent document published on or after, but with priority date earlier than, the filing date of the present application.

&c: Member of the same patent family, corresponding document.

Databases: The UK Patent Office database comprises classified collections of GB, EP, WO and US patent specifications as outlined periodically in the Official Journal (Patents). The on-line databases considered for search are also listed periodically in the Official Journal (Patents).